Docket No.: MIY-0208

Examiner: Satya B. Sastri

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Minoru Kohara

Application No.: 10/550,399 Confirmation No.: 2244

Filed: September 22, 2005 Art Unit: 1796

For: ADHESIVE FOR PERCUTANEOUS

ABSORPTION, ADHESIVE COMPOSITION FOR PERCUTANEOUS ABSORPTION AND PREPARATION FOR PERCUTANEOUS ABSORPTION

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action dated March 04, 2008, please amend the above-identified U.S. patent application as follows:

Amendment to the Specification begins on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 6 of this paper.